

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

	NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	10082	Lehman Brothers Holdings Inc.	524935129	Unsecured	\$6,800,100.00*	Unsecured	\$6,359,349.27
				5249087E4	Unsecured	\$259,000.00*	Unsecured	\$11,150.00
				5249083B4	Unsecured	\$898,000.00*	Unsecured	\$763,670.90
				5249083H1	Unsecured	\$1,500,000.00*	Unsecured	\$1,470,672.86
				5249083M0	Unsecured	\$2,900,000.00*	Unsecured	\$2,076,618.76
				5249083S7	Unsecured	\$125,000.00*	Unsecured	\$82,004.81
				5249083W8	Unsecured	\$709,000.00*	Unsecured	\$568,610.95
				5249084X5	Unsecured	\$367,000.00*	Unsecured	\$166,604.55
				5249085D8	Unsecured	\$55,000,000.00*	Unsecured	\$55,229,166.67
				5249085R7	Unsecured	\$125,000.00*	Unsecured	\$101,392.10
				5249085Y2	Unsecured	\$100,000.00*	Unsecured	\$75,195.40
				5249086M7	Unsecured	\$760,000.00*	Unsecured	\$382,602.00
				5249086N5	Unsecured	\$173,000.00 *	Unsecured	\$108,955.78
				5249086T2	Unsecured	\$100,000.00*	Unsecured	\$97,675.57
				5249086U9	Unsecured	\$1,999,000.00*	Unsecured	\$931,627.00
				5249086V7	Unsecured	\$1,000,000.00*	Unsecured	\$741,829.45
				5249086W5	Unsecured	\$500,000.00*	Unsecured	\$230,990.00
				5249087A2	Unsecured	\$0.00*	Unsecured	\$1,920,583.33
				5249087C8	Unsecured	\$151,000.00*	Unsecured	\$144,581.08
				5249087D6	Unsecured	\$1,300,000.00*	Unsecured	\$1,307,075.26
				5249087F1	Unsecured	\$106,000.00*	Unsecured	\$65,001.47
				5249087K0	Unsecured	\$168,000.00*	Unsecured	\$108,545.16
				524908B66	Unsecured	\$6,330,000.00*	Unsecured	\$4,240,725.59
				524908ET3	Unsecured	\$6,100,000.00*	Unsecured	\$5,413,169.64
				524908FJ4	Unsecured	\$7,340,000.00*	Unsecured	\$725,999.27
				524908J92	Unsecured	\$1,700,000.00*	Unsecured	\$1,701,648.68

* - Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524908JE1	Unsecured	\$10,808,000.00*	Unsecured	\$5,310,040.73
			524908JK7	Unsecured	\$7,611,000.00*	Unsecured	\$1,566,812.06
			524908K25	Unsecured	\$7,775,000.00*	Unsecured	\$3,804,788.92
			524908L73	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,354.43
			524908MB3	Unsecured	\$22,000,000.00*	Unsecured	\$10,873,966.00
			524908MG2	Unsecured	\$4,985,000.00*	Unsecured	\$1,320,620.24
			524908MP2	Unsecured	\$12,365,000.00*	Unsecured	\$5,376,734.88
			524908MR8	Unsecured	\$6,000,000.00*	Unsecured	\$1,817,954.23
			524908MV9	Unsecured	\$4,000,000.00*	Unsecured	\$1,283,561.71
			524908MY3	Unsecured	\$4,000,000.00*	Unsecured	\$1,553,254.19
			524908N30	Unsecured	\$312,000.00*	Unsecured	\$150,934.94
			524908N48	Unsecured	\$990,000.00*	Unsecured	\$592,742.86
			524908NC0	Unsecured	\$17,000,000.00*	Unsecured	\$1,133,233.04
			524908NF3	Unsecured	\$100,000,000.00*	Unsecured	\$139,548.89
			524908NL0	Unsecured	\$10,000,000.00*	Unsecured	\$9,491,655.28
			524908NM8	Unsecured	\$10,000,000.00*	Unsecured	\$10,011,941.32
			524908NV8	Unsecured	\$4,000,000.00*	Unsecured	\$4,004,719.86
			524908NX4	Unsecured	\$50,000,000.00*	Unsecured	\$53,481,388.89
			524908NY2	Unsecured	\$17,000,000.00*	Unsecured	\$14,513,829.16
			524908NZ9	Unsecured	\$10,124,000.00*	Unsecured	\$6,384,844.47
			524908PA2	Unsecured	\$10,000,000.00*	Unsecured	\$9,575,000.00
			524908PF1	Unsecured	\$7,735,000.00*	Unsecured	\$9,070,724.20
			524908PH7	Unsecured	\$2,645,000.00*	Unsecured	\$1,513,063.20
			524908PL8	Unsecured	\$51,945,000.00*	Unsecured	\$12,617,583.16
			524908PM6	Unsecured	\$6,765,000.00*	Unsecured	\$4,948,975.30
			524908SH4	Unsecured	\$23,900,000.00*	Unsecured	\$13,046,888.35
			524908SJ0	Unsecured	\$1,200,000.00*	Unsecured	\$1,201,038.25
			524908TY6	Unsecured	\$4,965,000.00*	Unsecured	\$4,421,274.29
			524908UH1	Unsecured	\$4,000,000.00*	Unsecured	\$4,007,281.25
			524908UK4	Unsecured	\$1,864,000.00*	Unsecured	\$1,434,107.62
			524908UL2	Unsecured	\$50,000,000.00*	Unsecured	\$5,006,628.57
			524908UP3	Unsecured	\$13,943,000.00*	Unsecured	\$18,345,555.97
			524908UY4	Unsecured	\$100,000,000.00*	Unsecured	\$264,500.12
			524908UZ1	Unsecured	Undetermined	Unsecured	\$3,179,886.71

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NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			524908VB3	Unsecured	\$1,000,000.00*	Unsecured	\$912,032.35
			524908VN7	Unsecured	Undetermined	Unsecured	\$3,670,261.42
			524908WE6	Unsecured	\$2,460,000.00*	Unsecured	\$2,125,480.24
			524908WF3	Unsecured	\$13,000,000.00*	Unsecured	\$13,017,635.80
			524908WK2	Unsecured	\$900,000.00*	Unsecured	\$704,244.86
			524908WS5	Unsecured	\$2,500,000.00*	Unsecured	\$2,002,333.23
			524908WU0	Unsecured	\$60,000,000.00*	Unsecured	\$60,131,072.13
			524908WW6	Unsecured	\$3,125,000.00*	Unsecured	\$2,449,559.02
			524908XD7	Unsecured	\$10,287,000.00*	Unsecured	\$10,307,287.58
			524908XL9	Unsecured	Undetermined	Unsecured	\$5,228,850.95
			524935AJ2	Unsecured	\$1,351,000.00*	Unsecured	\$1,364,556.91
			524935AK9	Unsecured	\$197,000.00*	Unsecured	\$192,514.18
			524935AP8	Unsecured	\$1,397,000.00*	Unsecured	\$90,250.86
			524935AT0	Unsecured	\$191,000.00*	Unsecured	\$118,405.82
			524935AV5	Unsecured	\$1,000,000.00*	Unsecured	\$630,110.67
			524935AW3	Unsecured	\$1,215,000.00*	Unsecured	\$627,370.03
			524935AX1	Unsecured	\$700,000.00*	Unsecured	\$701,195.38
			524935AY9	Unsecured	\$1,102,000.00*	Unsecured	\$1,094,045.97
			524935AZ6	Unsecured	\$500,000.00*	Unsecured	\$469,589.67
			524935BE2	Unsecured	\$100,000.00*	Unsecured	\$79,400.62
			524935BF9	Unsecured	\$1,000,000.00*	Unsecured	\$948,927.32
			524935BG7	Unsecured	\$1,528,000.00*	Unsecured	\$1,257,124.95
			524935BN2	Unsecured	\$290,000.00*	Unsecured	\$244,662.96
			524935BR3	Unsecured	\$100,000.00*	Unsecured	\$71,183.66
			524935BV4	Unsecured	\$500,000.00*	Unsecured	\$509,977.30
			524935BX0	Unsecured	\$1,500,000.00*	Unsecured	\$1,474,762.73
			524935BY8	Unsecured	\$645,000.00*	Unsecured	\$540,616.48
			524935CA9	Unsecured	\$1,441,000.00*	Unsecured	\$1,208,088.20
			524935CE1	Unsecured	\$231,000.00*	Unsecured	\$198,842.34
			524935CH4	Unsecured	\$525,000.00*	Unsecured	\$502,293.06
			524935CJ0	Unsecured	\$1,000,000.00*	Unsecured	\$984,463.69
			524935CK7	Unsecured	\$123,000.00*	Unsecured	\$105,062.42
			524935CL5	Unsecured	\$796,000.00*	Unsecured	\$777,035.37
			524935CM3	Unsecured	\$500,000.00*	Unsecured	\$420,130.12

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				CLASS	AMOUNT	CLASS	AMOUNT
			524935CN1	Unsecured	\$1,361,000.00*	Unsecured	\$175,766.45
			524935CP6	Unsecured	\$625,000.00*	Unsecured	\$377,689.65
			524935CQ4	Unsecured	\$367,000.00*	Unsecured	\$295,421.53
			524935CR2	Unsecured	\$1,172,000.00*	Unsecured	\$1,042,262.77
			524935CS0	Unsecured	\$186,000.00*	Unsecured	\$186,263.92
			524935CT8	Unsecured	\$350,000.00*	Unsecured	\$245,989.05
			524935CU5	Unsecured	\$749,000.00*	Unsecured	\$670,958.44
			524935CV3	Unsecured	\$1,700,000.00*	Unsecured	\$1,720,400.00
			524935CW1	Unsecured	\$118,000.00*	Unsecured	\$116,728.63
			524935CX9	Unsecured	\$100,000.00*	Unsecured	\$20,784.43
			524935CY7	Unsecured	\$213,000.00*	Unsecured	\$200,004.73
			524935CZ4	Unsecured	\$1,000,000.00*	Unsecured	\$893,144.99
			524935DA8	Unsecured	\$500,000.00*	Unsecured	\$455,022.41
			524935DB6	Unsecured	\$1,500,000.00*	Unsecured	\$1,003,585.33
			524935DC4	Unsecured	\$1,500,000.00*	Unsecured	\$843,108.96
			524935DD2	Unsecured	\$117,000.00*	Unsecured	\$101,251.23
			524935DE0	Unsecured	\$419,000.00*	Unsecured	\$419,391.91
			524935DF7	Unsecured	\$135,000.00*	Unsecured	\$134,727.90
			524935DK6	Unsecured	\$1,000,000.00*	Unsecured	\$98,504.54
			524935DM2	Unsecured	\$3,124,000.00*	Unsecured	\$3,159,723.00
			524935DN0	Unsecured	\$500,000.00*	Unsecured	\$510,094.69
			524935DP5	Unsecured	\$375,000.00*	Unsecured	\$344,506.99
			524935DQ3	Unsecured	\$300,000.00*	Unsecured	\$303,567.41
			524935DR1	Unsecured	\$196,000.00*	Unsecured	\$181,853.17
			524935DT7	Unsecured	\$200,000.00*	Unsecured	\$189,735.52
			524935DU4	Unsecured	\$600,000.00*	Unsecured	\$417,876.92
			524935DV2	Unsecured	\$1,441,000.00*	Unsecured	\$1,401,727.09
			524935DW0	Unsecured	\$435,000.00*	Unsecured	\$374,587.86
			524935DX8	Unsecured	\$173,000.00*	Unsecured	\$162,780.59
			524935DY6	Unsecured	\$100,000.00*	Unsecured	\$97,447.18
			524935EA7	Unsecured	\$682,000.00*	Unsecured	\$660,491.64
			524935EB5	Unsecured	\$502,000.00*	Unsecured	\$465,213.16
			524935EC3	Unsecured	\$200,000.00*	Unsecured	\$97,945.61
			524935ED1	Unsecured	\$241,000.00*	Unsecured	\$231,096.67

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				CLASS	AMOUNT	CLASS	AMOUNT
			524935EE9	Unsecured	\$668,000.00*	Unsecured	\$593,487.21
			524935EF6	Unsecured	\$500,000.00*	Unsecured	\$455,270.12
			524935EK5	Unsecured	\$120,000.00*	Unsecured	\$118,455.04
			524935EL3	Unsecured	\$213,000.00*	Unsecured	\$204,623.94
			524935EM1	Unsecured	\$403,000.00*	Unsecured	\$361,977.81
			524935EN9	Unsecured	\$803,000.00*	Unsecured	\$771,278.98
			52517P2E0	Unsecured	\$16,000,000.00*	Unsecured	\$16,105,111.11
			52517P2H3	Unsecured	\$5,000,000.00*	Unsecured	\$5,007,989.49
			52517P2J9	Unsecured	\$72,500,000.00*	Unsecured	\$7,293,877.60
			52517P2M2	Unsecured	\$1,306,000.00*	Unsecured	\$1,565,161.66
			52517P2P5	Unsecured	\$13,240,000.00*	Unsecured	\$13,315,487.41
			52517P2R1	Unsecured	\$10,000,000.00*	Unsecured	\$10,063,981.82
			52517P2T7	Unsecured	\$521,000.00*	Unsecured	\$521,585.24
			52517P2U4	Unsecured	\$3,000,000.00*	Unsecured	\$1,902,149.01
			52517P2V2	Unsecured	Undetermined	Unsecured	\$961,367.18
			52517P2W0	Unsecured	\$25,000.00*	Unsecured	\$19,616.81
			52517P2X8	Unsecured	\$3,000,000.00*	Unsecured	\$3,019,194.55
			52517P2Y6	Unsecured	\$1,051,000.00*	Unsecured	\$1,146,449.26
			52517P2Z3	Unsecured	\$5,450,000.00*	Unsecured	\$4,974,527.79
			52517P3A7	Unsecured	\$7,606,000.00*	Unsecured	\$3,159,783.58
			52517P3B5	Unsecured	\$100,000.00*	Unsecured	\$100,126.02
			52517P3C3	Unsecured	\$150,000.00*	Unsecured	\$150,189.04
			52517P3E9	Unsecured	\$9,000,000.00*	Unsecured	\$9,048,614.32
			52517P3F6	Unsecured	\$6,000,000.00*	Unsecured	\$6,127,500.00
			52517P3G4	Unsecured	\$2,020,000.00*	Unsecured	\$2,023,213.41
			52517P3H2	Unsecured	\$6,257,000.00*	Unsecured	\$6,278,121.22
			52517P3L3	Unsecured	\$5,000,000.00*	Unsecured	\$4,545,516.94
			52517P3N9	Unsecured	\$190,000.00*	Unsecured	\$190,179.12
			52517P3P4	Unsecured	\$59,000.00*	Unsecured	\$59,088.28
			52517P3R0	Unsecured	\$5,000,000.00*	Unsecured	\$2,362,000.00
			52517P3S8	Unsecured	\$500,000.00*	Unsecured	\$500,577.00
			52517P3T6	Unsecured	\$692,000.00*	Unsecured	\$692,872.09
			52517P3U3	Unsecured	\$2,000,000.00*	Unsecured	\$2,008,552.52
			52517P3V1	Unsecured	\$401,000.00*	Unsecured	\$401,533.76

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				CLASS	AMOUNT	CLASS	AMOUNT
			52517P3W9	Unsecured	\$100,000.00*	Unsecured	\$100,133.11
			52517P3X7	Unsecured	\$500,000.00*	Unsecured	\$611,350.73
			52517P3Z2	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,716.15
			52517P4B4	Unsecured	\$2,500,000.00*	Unsecured	\$1,505,028.48
			52517P4E8	Unsecured	\$6,233,000.00*	Unsecured	\$3,514,835.36
			52517P4F5	Unsecured	\$1,000,000.00*	Unsecured	\$1,001,373.27
			52517P4H1	Unsecured	\$11,000,000.00*	Unsecured	\$4,616,615.35
			52517P4K4	Unsecured	\$10,540,000.00*	Unsecured	\$10,640,428.46
			52517P4M0	Unsecured	\$103,000.00*	Unsecured	\$103,156.56
			52517P4N8	Unsecured	\$20,373,000.00*	Unsecured	\$20,441,771.41
			52517P4P3	Unsecured	\$3,000,000.00*	Unsecured	\$1,316,945.88
			52517P4Q1	Unsecured	\$179,000.00*	Unsecured	\$179,250.94
			52517P4R9	Unsecured	\$6,022,000.00*	Unsecured	\$1,025,101.20
			52517P4S7	Unsecured	Undetermined	Unsecured	\$793,557.65
			52517P4T5	Unsecured	\$1,000,000.00*	Unsecured	\$1,004,888.89
			52517P4U2	Unsecured	\$288,000.00*	Unsecured	\$290,803.16
			52517P4V0	Unsecured	\$2,750,000.00*	Unsecured	\$1,968,056.68
			52517P4W8	Unsecured	\$1,000,000.00*	Unsecured	\$341,470.00
			52517P4X6	Unsecured	\$25,000,000.00*	Unsecured	\$25,188,020.83
			52517P4Y4	Unsecured	\$2,500,000.00*	Unsecured	\$2,370,028.22
			52517P5F4	Unsecured	\$1,590,000.00*	Unsecured	\$1,280,315.28
			52517P5G2	Unsecured	\$1,165,000.00*	Unsecured	\$1,258,645.41
			52517P5J6	Unsecured	\$376,000.00*	Unsecured	\$396,417.86
			52517P5K3	Unsecured	\$4,680,000.00*	Unsecured	\$4,680,000.00
			52517P5L1	Unsecured	\$347,000.00*	Unsecured	\$347,327.13
			52517P5M9	Unsecured	\$64,000.00*	Unsecured	\$64,069.00
			52517P5N7	Unsecured	\$1,250,000.00*	Unsecured	\$1,288,196.96
			52517P5P2	Unsecured	\$192,000.00*	Unsecured	\$192,175.16
			52517P5Q0	Unsecured	\$2,500,000.00*	Unsecured	\$2,503,712.50
			52517P5S6	Unsecured	\$2,000,000.00*	Unsecured	\$2,050,472.22
			52517P5T4	Unsecured	\$500,000.00*	Unsecured	\$515,647.91
			52517P5V9	Unsecured	\$501,000.00*	Unsecured	\$447,139.23
			52517P5Z0	Unsecured	\$33,685,000.00*	Unsecured	\$27,880,033.34
			52517P6A4	Unsecured	\$8,000,000.00*	Unsecured	\$8,030,609.02

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			52517P6C0	Unsecured	\$12,000,000.00*	Unsecured	\$12,052,215.38
			52517P6E6	Unsecured	\$875,000.00*	Unsecured	\$876,561.88
			52517P6F3	Unsecured	\$3,050,000.00*	Unsecured	\$2,479,968.73
			52517P6G1	Unsecured	\$2,351,000.00*	Unsecured	\$2,383,914.98
			52517P6H9	Unsecured	\$5,470,000.00*	Unsecured	\$4,148,637.36
			52517P6J5	Unsecured	\$25,000,000.00*	Unsecured	\$25,811,805.56
			52517P6L0	Unsecured	\$25,000,000.00*	Unsecured	\$20,209,083.34
			52517P6M8	Unsecured	\$1,590,000.00*	Unsecured	\$1,164,319.13
			52517P6P1	Unsecured	\$144,330,000.00*	Unsecured	\$2,524,049.85
			52517P6Q9	Unsecured	\$13,500,000.00*	Unsecured	\$9,234,177.21
			52517P6R7	Unsecured	\$7,426,000.00*	Unsecured	\$2,926,971.68
			52517P6S5	Unsecured	\$3,000,000.00*	Unsecured	\$3,013,053.85
			52517P6U0	Unsecured	\$879,000.00*	Unsecured	\$879,000.00
			52517P6V8	Unsecured	\$247,000.00*	Unsecured	\$247,266.30
			52517P6W6	Unsecured	\$10,000,000.00*	Unsecured	\$10,080,059.11
			52517P6X4	Unsecured	\$530,000.00*	Unsecured	\$519,888.82
			52517P6Y2	Unsecured	\$5,500,000.00*	Unsecured	\$2,376,221.50
			52517P6Z9	Unsecured	\$119,000.00*	Unsecured	\$101,452.11
			52517P7B1	Unsecured	\$1,164,000.00*	Unsecured	\$1,166,085.81
			52517P7C9	Unsecured	\$1,456,000.00*	Unsecured	\$1,485,359.98
			52517P7D7	Unsecured	\$750,000.00*	Unsecured	\$751,051.43
			52517P7E5	Unsecured	\$2,000,000.00*	Unsecured	\$2,000,000.00
			52517P7G0	Unsecured	\$4,000,000.00*	Unsecured	\$3,605,066.19
			52517P7H8	Unsecured	\$21,433,000.00*	Unsecured	\$17,035,181.01
			52517P7K1	Unsecured	\$214,000.00*	Unsecured	\$214,371.29
			52517PA27	Unsecured	\$15,000,000.00*	Unsecured	\$15,150,000.00
			52517PA43	Unsecured	\$7,000,000.00*	Unsecured	\$7,021,530.54
			52517PA68	Unsecured	\$11,000,000.00*	Unsecured	\$6,208,183.08
			52517PB42	Unsecured	\$10,000,000.00*	Unsecured	\$10,068,531.25
			52517PB59	Unsecured	\$30,000,000.00*	Unsecured	\$30,185,192.97
			52517PC25	Unsecured	\$7,000,000.00*	Unsecured	\$7,029,122.21
			52517PC66	Unsecured	\$50,000,000.00*	Unsecured	\$28,764,304.12
			52517PC74	Unsecured	\$40,310,000.00*	Unsecured	\$29,284,307.12
			52517PE31	Unsecured	\$15,000,000.00*	Unsecured	\$15,069,999.93

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PE98	Unsecured	\$3,000,000.00*	Unsecured	\$3,006,656.94
			52517PH46	Unsecured	\$20,000,000.00*	Unsecured	\$19,101,375.55
			52517PH53	Unsecured	\$100,000,000.00*	Unsecured	\$90,204,661.87
			52517PJ77	Unsecured	\$25,000,000.00*	Unsecured	\$25,407,291.67
			52517PJ85	Unsecured	\$52,000,000.00*	Unsecured	\$50,106,835.53
			52517PK34	Unsecured	\$25,000,000.00*	Unsecured	\$25,311,111.11
			52517PK42	Unsecured	\$12,000,000.00*	Unsecured	\$9,120,906.78
			52517PK91	Unsecured	\$35,000,000.00*	Unsecured	\$35,026,752.20
			52517PL41	Unsecured	\$2,000,000.00*	Unsecured	\$2,016,115.56
			52517PL66	Unsecured	\$5,000,000.00*	Unsecured	\$5,087,881.73
			52517PL74	Unsecured	\$3,500,000.00*	Unsecured	\$3,500,772.01
			52517PM24	Unsecured	\$12,000,000.00*	Unsecured	\$12,068,727.75
			52517PM57	Unsecured	\$5,000,000.00*	Unsecured	\$1,520,469.17
			52517PM81	Unsecured	\$5,000,000.00*	Unsecured	\$5,023,794.99
			52517PM99	Unsecured	\$3,000,000.00*	Unsecured	\$3,010,905.37
			52517PN64	Unsecured	\$60,000,000.00*	Unsecured	\$59,929,514.04
			52517PQ20	Unsecured	\$5,000,000.00*	Unsecured	\$5,028,882.43
			52517PQ87	Unsecured	\$3,000,000.00*	Unsecured	\$3,018,904.86
			52517PR29	Unsecured	\$9,000,000.00*	Unsecured	\$9,043,887.93
			52517PR37	Unsecured	\$2,500,000.00*	Unsecured	\$2,511,815.98
			52517PS28	Unsecured	\$120,000,000.00*	Unsecured	\$114,523,687.50
			52517PS44	Unsecured	\$3,000,000.00*	Unsecured	\$3,011,130.69
			52517PT27	Unsecured	\$6,000,000.00*	Unsecured	\$6,013,678.07
			52517PT68	Unsecured	\$33,700,000.00*	Unsecured	\$33,038,892.14
			52517PT76	Unsecured	\$10,000,000.00*	Unsecured	\$9,613,050.34
			52517PT92	Unsecured	\$1,370,000.00*	Unsecured	\$1,372,396.99
			52517PU33	Unsecured	\$1,500,000.00*	Unsecured	\$146,203.74
			52517PU41	Unsecured	\$16,000,000.00*	Unsecured	\$8,802,000.00
			52517PU74	Unsecured	\$250,000.00*	Unsecured	\$250,221.69
			52517PU82	Unsecured	\$10,000,000.00*	Unsecured	\$10,007,643.49
			52517PUF6	Unsecured	\$5,000,000.00*	Unsecured	\$5,016,256.76
			52517PUL3	Unsecured	\$15,000,000.00*	Unsecured	\$15,008,606.55
			52517PUM1	Unsecured	\$10,000,000.00*	Unsecured	\$10,120,833.33
			52517PUN9	Unsecured	\$25,000,000.00*	Unsecured	\$25,335,833.33

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PUP4	Unsecured	\$10,000,000.00*	Unsecured	\$6,055,452.85
			52517PUQ2	Unsecured	\$7,000,000.00*	Unsecured	\$7,076,805.56
			52517PUR0	Unsecured	\$3,864,000.00*	Unsecured	\$2,205,909.91
			52517PUU3	Unsecured	\$6,000,000.00*	Unsecured	\$5,778,282.16
			52517PV40	Unsecured	\$2,500,000.00*	Unsecured	\$2,535,624.31
			52517PV73	Unsecured	\$7,000,000.00*	Unsecured	\$6,886,299.48
			52517PV99	Unsecured	\$3,000,000.00*	Unsecured	\$3,017,408.25
			52517PVC2	Unsecured	\$18,600,000.00*	Unsecured	\$1,428,911.38
			52517PVN8	Unsecured	\$3,000,000.00*	Unsecured	\$2,517,007.42
			52517PW80	Unsecured	\$5,000,000.00*	Unsecured	\$4,819,969.52
			52517PWA5	Unsecured	\$3,300,000.00*	Unsecured	\$3,345,226.08
			52517PWB3	Unsecured	\$19,000,000.00*	Unsecured	\$9,532,186.08
			52517PWC1	Unsecured	\$3,000,000.00*	Unsecured	\$2,603,045.10
			52517PWD9	Unsecured	\$12,000,000.00*	Unsecured	\$5,560,297.59
			52517PWE7	Unsecured	\$34,950,000.00*	Unsecured	\$35,528,616.67
			52517PWH0	Unsecured	\$10,000,000.00*	Unsecured	\$8,609,708.83
			52517PWJ6	Unsecured	\$10,000,000.00*	Unsecured	\$9,162,975.86
			52517PWL1	Unsecured	\$76,000,000.00*	Unsecured	\$51,288,502.45
			52517PWQ0	Unsecured	\$20,000,000.00*	Unsecured	\$13,245,024.95
			52517PWT4	Unsecured	\$25,000,000.00*	Unsecured	\$20,315,948.36
			52517PWV9	Unsecured	\$10,000,000.00*	Unsecured	\$7,518,616.00
			52517PX48	Unsecured	\$5,000,000.00*	Unsecured	\$5,018,175.62
			52517PX55	Unsecured	\$2,400,000.00*	Unsecured	\$2,408,724.30
			52517PX63	Unsecured	\$18,900,000.00*	Unsecured	\$18,964,442.54
			52517PX71	Unsecured	\$25,000,000.00*	Unsecured	\$25,113,454.78
			52517PX89	Unsecured	\$14,000,000.00*	Unsecured	\$14,051,943.20
			52517PX97	Unsecured	\$10,000,000.00*	Unsecured	\$5,032,423.63
			52517PXM8	Unsecured	\$42,000,000.00*	Unsecured	\$36,269,875.11
			52517PXP1	Unsecured	\$9,250,000.00*	Unsecured	\$9,290,999.34
			52517PXQ9	Unsecured	\$100,000,000.00*	Unsecured	\$94,221,203.30
			52517PXR7	Unsecured	\$6,000,000.00*	Unsecured	\$5,669,720.83
			52517PXS5	Unsecured	\$15,000,000.00*	Unsecured	\$15,153,333.18
			52517PXV8	Unsecured	\$21,000,000.00*	Unsecured	\$16,149,803.30
			52517PWX6	Unsecured	\$71,000,000.00*	Unsecured	\$66,810,537.50

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PXX4	Unsecured	\$5,000,000.00*	Unsecured	\$5,012,916.68
			52517PXZ9	Unsecured	\$5,000,000.00*	Unsecured	\$5,008,369.65
			52517PY21	Unsecured	\$6,000,000.00*	Unsecured	\$6,020,457.95
			52517PY47	Unsecured	\$4,210,000.00*	Unsecured	\$3,602,936.61
			52517PY54	Unsecured	\$3,000,000.00*	Unsecured	\$3,007,970.66
			52517PY62	Unsecured	\$230,000,000.00*	Unsecured	\$23,026,272.30
			52517PY70	Unsecured	\$3,233,000.00*	Unsecured	\$3,236,692.97
			52517PY96	Unsecured	\$5,000,000.00*	Unsecured	\$5,012,211.52
			52517PYD7	Unsecured	\$15,000,000.00*	Unsecured	\$9,872,381.35
			52517PYE5	Unsecured	\$38,500,000.00*	Unsecured	\$38,992,842.78
			52517PYG0	Unsecured	\$11,000,000.00*	Unsecured	\$11,139,791.67
			52517PYH8	Unsecured	\$10,000,000.00*	Unsecured	\$10,134,166.36
			52517PYJ4	Unsecured	\$5,000,000.00*	Unsecured	\$5,066,458.33
			52517PYM7	Unsecured	\$22,000,000.00*	Unsecured	\$22,201,055.66
			52517PYP0	Unsecured	\$5,000,000.00*	Unsecured	\$5,052,222.17
			52517PYQ8	Unsecured	\$50,000,000.00*	Unsecured	\$41,769,373.51
			52517PYR6	Unsecured	\$5,000,000.00*	Unsecured	\$5,037,786.25
			52517PYS4	Unsecured	\$80,000,000.00*	Unsecured	\$58,524,700.30
			52517PYT2	Unsecured	\$70,000,000.00*	Unsecured	\$69,874,009.70
			52517PYU9	Unsecured	\$23,000,000.00*	Unsecured	\$23,071,645.00
			52517PYV7	Unsecured	\$10,000,000.00*	Unsecured	\$10,193,750.20
			52517PYW5	Unsecured	\$30,000,000.00*	Unsecured	\$29,405,581.11
			52517PYX3	Unsecured	\$15,000,000.00*	Unsecured	\$15,265,833.04
			52517PYY1	Unsecured	\$45,000,000.00*	Unsecured	\$21,768,700.13
			52517PYZ8	Unsecured	\$5,000,000.00*	Unsecured	\$5,079,722.04
			52517PZ38	Unsecured	\$15,000,000.00*	Unsecured	\$15,093,399.02
			52517PZ53	Unsecured	\$3,000,000.00*	Unsecured	\$3,005,021.12
			52517PZ61	Unsecured	\$10,000,000.00*	Unsecured	\$10,112,395.74
			52517PZ79	Unsecured	\$25,000,000.00*	Unsecured	\$25,428,507.02
			52517PZA2	Unsecured	\$10,000,000.00*	Unsecured	\$10,139,855.56
			52517PZJ3	Unsecured	\$5,000,000.00*	Unsecured	\$5,016,386.11
			52517PZL8	Unsecured	\$18,000,000.00*	Unsecured	\$17,646,136.67
			52517PZM6	Unsecured	\$15,000,000.00*	Unsecured	\$15,075,833.42
			52517PZN4	Unsecured	\$17,000,000.00*	Unsecured	\$6,683,478.21

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52517PZS3	Unsecured	\$20,000,000.00*	Unsecured	\$20,318,888.98
			52517PZY0	Unsecured	\$25,000,000.00*	Unsecured	\$7,022,416.05
			52517PZZ7	Unsecured	\$5,000,000.00*	Unsecured	\$5,048,999.84
			52520W283	Unsecured	\$8,083,300.00*	Unsecured	\$8,083,300.00
			52520W325	Unsecured	\$15,000,000.00*	Unsecured	\$13,953,739.13
			52520W333	Unsecured	\$53,027,100.00*	Unsecured	\$49,202,727.32
			52520W341	Unsecured	\$32,861,710.00*	Unsecured	\$26,858,745.99
			52520W358	Unsecured	\$17,008,330.00*	Unsecured	\$13,988,833.16
			52520W390	Unsecured	\$10,501,790.00*	Unsecured	\$6,354,469.59
			52520W440	Unsecured	\$12,997,600.00*	Unsecured	\$8,795,607.65
			52520W515	Unsecured	\$23,000,000.00*	Unsecured	\$19,043,800.86
			52520W549	Unsecured	\$24,066,340.00*	Unsecured	\$9,335,378.55
			52520W556	Unsecured	Undetermined	Unsecured	\$19,636,861.76
			52520W564	Unsecured	Undetermined	Unsecured	\$32,039,118.89
			52520WAD3	Unsecured	\$10,000,000.00*	Unsecured	\$10,021,500.91
			52520WAM3	Unsecured	\$450,000.00*	Unsecured	\$361,437.08
			52520WAV3	Unsecured	\$40,250,000.00*	Unsecured	\$287,646.39
			52520WAZ4	Unsecured	\$1,375,000.00*	Unsecured	\$1,376,648.42
			52520WBD2	Unsecured	\$5,000,000.00*	Unsecured	\$5,011,154.69
			52522L129	Unsecured	\$7,232,050.00*	Unsecured	\$6,908,755.87
			52522L137	Unsecured	\$10,115,520.00*	Unsecured	\$7,216,252.15
			52522L145	Unsecured	\$1,762,140.00*	Unsecured	\$1,201,327.02
			52522L186	Unsecured	\$8,238,780.00*	Unsecured	\$8,250,719.08
			52522L202	Unsecured	\$18,000,000.00*	Unsecured	\$18,032,062.56
			52522L236	Unsecured	\$16,785,040.00*	Unsecured	\$12,467,336.52
			52522L244	Unsecured	\$21,821,000.00*	Unsecured	\$17,782,009.10
			52522L251	Unsecured	\$13,997,350.00*	Unsecured	\$9,613,298.13
			52522L293	Unsecured	\$38,850,000.00*	Unsecured	\$36,895,134.86
			52522L301	Unsecured	\$7,830,660.00*	Unsecured	\$5,561,036.32
			52522L319	Unsecured	\$11,876,070.00*	Unsecured	\$6,752,343.88
			52522L327	Unsecured	\$2,666,260.00*	Unsecured	\$1,945,703.96
			52522L335	Unsecured	\$52,814,490.00*	Unsecured	\$34,044,123.11
			52522L350	Unsecured	\$2,600,000,000.00*	Unsecured	\$81,339,784.84
			52522L376	Unsecured	\$16,707,020.00*	Unsecured	\$14,137,626.66

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52522L384	Unsecured	\$3,825,970.00*	Unsecured	\$2,110,392.08
			52522L392	Unsecured	\$4,045,800.00*	Unsecured	\$3,226,053.33
			52522L400	Unsecured	\$25,000,000.00*	Unsecured	\$25,028,997.40
			52522L418	Unsecured	\$26,064,470.00*	Unsecured	\$19,855,419.18
			52522L426	Unsecured	\$12,000,000.00*	Unsecured	\$8,964,731.94
			52522L459	Unsecured	\$29,713,150.00*	Unsecured	\$25,192,494.25
			52522L475	Unsecured	\$5,339,000.00*	Unsecured	\$4,302,502.25
			52522L483	Unsecured	\$4,142,300.00*	Unsecured	\$3,202,849.85
			52522L491	Unsecured	\$36,010,650.00*	Unsecured	\$31,764,236.22
			52522L525	Unsecured	\$776,817,400.00*	Unsecured	\$72,681,740.00
			52522L533	Unsecured	\$8,000,000.00*	Unsecured	\$6,755,578.11
			52522L558	Unsecured	\$13,820,000,000.00*	Unsecured	\$245,067,367.75
			52522L566	Unsecured	\$25,495,180.00*	Unsecured	\$25,495,180.00
			52522L574	Unsecured	\$51,565,320.00*	Unsecured	\$48,369,801.27
			52522L582	Unsecured	\$8,673,630.00*	Unsecured	\$7,314,405.65
			52522L632	Unsecured	\$3,380,240.00*	Unsecured	\$3,386,947.67
			52522L657	Unsecured	\$48,310,620.00*	Unsecured	\$38,631,903.30
			52522L673	Unsecured	\$2,161,670.00*	Unsecured	\$2,399,393.37
			52522L699	Unsecured	\$1,233,600.00*	Unsecured	\$1,326,516.17
			52522L707	Unsecured	\$2,028,100.00*	Unsecured	\$1,997,310.79
			52522L715	Unsecured	\$3,538,300.00*	Unsecured	\$3,733,840.34
			52522L723	Unsecured	\$3,807,570.00*	Unsecured	\$3,286,201.53
			52522L731	Unsecured	\$5,000,000.00*	Unsecured	\$4,800,506.25
			52522L749	Unsecured	\$5,000,000.00*	Unsecured	\$4,490,158.88
			52522L756	Unsecured	\$5,000,000.00*	Unsecured	\$4,151,416.19
			52522L772	Unsecured	\$1,395,500.00*	Unsecured	\$1,575,813.18
			52522L798	Unsecured	\$13,688,610.00*	Unsecured	\$13,688,610.00
			52522L806	Unsecured	\$29,567,250.00*	Unsecured	\$26,284,109.43
			52522L814	Unsecured	\$4,314,700.00*	Unsecured	\$3,788,372.77
			52522L822	Unsecured	\$403,100,000.00*	Unsecured	\$37,829,521.78
			52522L830	Unsecured	\$11,307,500.00*	Unsecured	\$11,307,500.00
			52522L848	Unsecured	\$4,102,500.00*	Unsecured	\$3,712,245.77
			52522L871	Unsecured	\$7,556,450.00*	Unsecured	\$7,778,078.99
			52522L889	Unsecured	\$16,946,020.00*	Unsecured	\$16,970,577.02

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			52523J115	Unsecured	\$5,250,000.00*	Unsecured	\$5,250,000.00
			52523J131	Unsecured	\$12,686,000.00*	Unsecured	\$8,980,709.98
			52523J149	Unsecured	\$5,004,000.00*	Unsecured	\$4,984,158.29
			52523J156	Unsecured	\$7,368,780.00*	Unsecured	\$7,450,766.50
			52523J172	Unsecured	\$12,680,000.00*	Unsecured	\$11,497,687.08
			52523J206	Unsecured	\$25,009,640.00*	Unsecured	\$21,062,034.81
			52523J214	Unsecured	\$5,070,930.00*	Unsecured	\$4,204,785.38
			52523J222	Unsecured	\$6,958,000.00*	Unsecured	\$6,690,624.98
			52523J230	Unsecured	\$17,018,280.00*	Unsecured	\$16,145,320.79
			52523J248	Unsecured	\$12,167,700.00*	Unsecured	\$12,247,850.96
			52523J255	Unsecured	\$4,035,700.00*	Unsecured	\$4,062,283.93
			52523J263	Unsecured	\$3,365,520.00*	Unsecured	\$3,215,495.77
			52523J297	Unsecured	\$46,000,020.00*	Unsecured	\$39,343,468.36
			52523J305	Unsecured	\$25,000,000.00*	Unsecured	\$23,207,665.95
			52523J412	Unsecured	\$13,692,000.00*	Unsecured	\$13,692,000.00
			52523J420	Unsecured	\$5,119,000.00*	Unsecured	\$5,119,000.00
			52523J438	Unsecured	\$12,024,370.00*	Unsecured	\$12,179,354.17
			52523J446	Unsecured	\$1,325,500.00*	Unsecured	\$1,018,643.54
			52523J503	Unsecured	\$5,000,000.00*	Unsecured	\$4,290,180.18
			5252M0AA5	Unsecured	\$2,000,000.00*	Unsecured	\$2,000,456.26
			5252M0AB3	Unsecured	\$3,749,000.00*	Unsecured	\$3,850,118.72
			5252M0AC1	Unsecured	\$610,000.00*	Unsecured	\$416,900.31
			5252M0AD9	Unsecured	\$2,724,000.00*	Unsecured	\$2,216,193.02
			5252M0AE7	Unsecured	\$5,816,000.00*	Unsecured	\$5,984,681.58
			5252M0AF4	Unsecured	\$513,000.00*	Unsecured	\$513,816.08
			5252M0AG2	Unsecured	\$368,000.00*	Unsecured	\$368,498.53
			5252M0AH0	Unsecured	\$2,136,000.00*	Unsecured	\$2,139,397.95
			5252M0AJ6	Unsecured	\$2,725,000.00*	Unsecured	\$2,817,964.13
			5252M0AL1	Unsecured	\$465,000.00*	Unsecured	\$465,000.00
			5252M0AM9	Unsecured	\$25,000,000.00*	Unsecured	\$25,050,717.18
			5252M0AN7	Unsecured	\$3,000,000.00*	Unsecured	\$3,000,000.00
			5252M0AP2	Unsecured	\$8,652,000.00*	Unsecured	\$8,863,183.69
			5252M0AQ0	Unsecured	\$155,000.00*	Unsecured	\$155,253.89
			5252M0AS6	Unsecured	\$3,500,000.00*	Unsecured	\$3,509,025.88

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0AU1	Unsecured	\$8,000,000.00*	Unsecured	\$8,006,062.30
			5252M0AW7	Unsecured	\$3,000,000.00*	Unsecured	\$3,001,820.51
			5252M0AX5	Unsecured	\$7,582,000.00*	Unsecured	\$6,764,000.00
			5252M0AY3	Unsecured	\$32,000,000.00*	Unsecured	\$32,650,222.22
			5252M0AZ0	Unsecured	\$1,119,000.00*	Unsecured	\$1,119,736.93
			5252M0BA4	Unsecured	\$555,000.00*	Unsecured	\$555,000.00
			5252M0BB2	Unsecured	Undetermined	Unsecured	\$214,000.00
			5252M0BC0	Unsecured	\$1,689,000.00*	Unsecured	\$1,089,000.00
			5252M0BD8	Unsecured	\$2,823,000.00*	Unsecured	\$2,458,549.51
			5252M0BE6	Unsecured	\$2,385,000.00*	Unsecured	\$1,945,880.09
			5252M0BF3	Unsecured	\$813,000.00*	Unsecured	\$813,289.74
			5252M0BG1	Unsecured	\$1,026,000.00*	Unsecured	\$1,026,395.87
			5252M0BH9	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0BJ5	Unsecured	\$1,970,000.00*	Unsecured	\$1,981,379.68
			5252M0BK2	Unsecured	\$505,000.00*	Unsecured	\$505,000.00
			5252M0BL0	Unsecured	\$55,000,000.00*	Unsecured	\$55,210,437.00
			5252M0BM8	Unsecured	\$1,167,000.00*	Unsecured	\$1,112,434.70
			5252M0BN6	Unsecured	\$4,730,000.00*	Unsecured	\$3,430,047.63
			5252M0BP1	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0BQ9	Unsecured	\$1,790,000.00*	Unsecured	\$1,728,325.48
			5252M0BR7	Unsecured	\$688,000.00*	Unsecured	\$688,000.00
			5252M0BS5	Unsecured	\$35,000,000.00*	Unsecured	\$35,118,462.50
			5252M0BT3	Unsecured	\$418,000.00*	Unsecured	\$418,000.00
			5252M0BU0	Unsecured	\$585,000.00*	Unsecured	\$585,000.00
			5252M0BV8	Unsecured	\$508,000.00*	Unsecured	\$508,000.00
			5252M0BX4	Unsecured	\$28,000,000.00*	Unsecured	\$28,332,500.00
			5252M0BY2	Unsecured	\$5,000,000.00*	Unsecured	\$1,263,405.00
			5252M0CC9	Unsecured	\$5,885,000.00*	Unsecured	\$5,646,826.23
			5252M0CD7	Unsecured	\$6,833,000.00*	Unsecured	\$6,865,217.60
			5252M0CE5	Unsecured	\$4,479,000.00*	Unsecured	\$5,685,000.00
			5252M0CF2	Unsecured	\$5,000,000.00*	Unsecured	\$5,001,140.65
			5252M0CG0	Unsecured	\$7,165,000.00*	Unsecured	\$5,696,141.18
			5252M0CH8	Unsecured	\$35,000,000.00*	Unsecured	\$35,102,409.01
			5252M0CJ4	Unsecured	\$1,006,000.00*	Unsecured	\$1,006,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0CK1	Unsecured	\$15,000,000.00*	Unsecured	\$15,127,875.00
			5252M0CL9	Unsecured	\$5,000,000.00*	Unsecured	\$5,014,629.86
			5252M0CM7	Unsecured	\$24,000,000.00*	Unsecured	\$24,055,816.45
			5252M0CN5	Unsecured	\$3,300,000.00*	Unsecured	\$3,357,600.54
			5252M0CP0	Unsecured	\$30,000.00*	Unsecured	\$30,000.00
			5252M0CQ8	Unsecured	\$15,000,000.00*	Unsecured	\$15,020,385.38
			5252M0CR6	Unsecured	\$2,000,000.00*	Unsecured	\$1,464,346.66
			5252M0CS4	Unsecured	\$17,061,000.00*	Unsecured	\$17,084,190.00
			5252M0CT2	Unsecured	\$22,000,000.00*	Unsecured	\$22,092,125.00
			5252M0CU9	Unsecured	\$20,500,000.00*	Unsecured	\$20,530,760.22
			5252M0CV7	Unsecured	\$12,000,000.00*	Unsecured	\$12,057,000.00
			5252M0CX3	Unsecured	\$86,000.00*	Unsecured	\$866,000.00
			5252M0CY1	Unsecured	\$4,738,000.00*	Unsecured	\$4,084,454.49
			5252M0CZ8	Unsecured	\$15,827,000.00*	Unsecured	\$15,844,939.88
			5252M0DA2	Unsecured	\$2,223,000.00*	Unsecured	\$2,223,000.00
			5252M0DB0	Unsecured	Undetermined	Unsecured	\$232,000.00
			5252M0DD6	Unsecured	\$9,368,000.00*	Unsecured	\$9,368,000.00
			5252M0DF1	Unsecured	\$3,645,000.00*	Unsecured	\$3,645,000.00
			5252M0DG9	Unsecured	\$3,000,000.00*	Unsecured	\$3,016,100.00
			5252M0DH7	Unsecured	\$2,325,000.00*	Unsecured	\$2,011,992.42
			5252M0DJ3	Unsecured	\$2,000,000.00*	Unsecured	\$2,011,000.00
			5252M0DK0	Unsecured	\$14,600,000.00*	Unsecured	\$14,600,000.00
			5252M0DL8	Unsecured	\$6,000,000.00*	Unsecured	\$5,410,648.67
			5252M0DM6	Unsecured	\$870,000.00*	Unsecured	\$870,000.00
			5252M0DP9	Unsecured	\$7,000,000.00*	Unsecured	\$7,145,833.33
			5252M0DQ7	Unsecured	\$699,000.00*	Unsecured	\$712,629.48
			5252M0DR5	Unsecured	\$7,000,000.00*	Unsecured	\$7,024,675.00
			5252M0DS3	Unsecured	\$774,000.00*	Unsecured	\$774,000.00
			5252M0DT1	Unsecured	\$12,980,000.00*	Unsecured	\$10,648,097.00
			5252M0DU8	Unsecured	\$1,200,000.00*	Unsecured	\$1,200,000.00
			5252M0DV6	Unsecured	\$5,000,000.00*	Unsecured	\$5,017,083.33
			5252M0DW4	Unsecured	\$1,000,000.00*	Unsecured	\$837,093.74
			5252M0DX2	Unsecured	\$9,000,000.00*	Unsecured	\$9,032,625.00
			5252M0DZ7	Unsecured	\$3,600,000.00*	Unsecured	\$3,607,200.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0EA1	Unsecured	\$20,000,000.00*	Unsecured	\$20,025,694.44
			5252M0EB9	Unsecured	\$1,000,000.00*	Unsecured	\$1,000,000.00
			5252M0EC7	Unsecured	\$8,000,000.00*	Unsecured	\$8,008,888.89
			5252M0ED5	Unsecured	\$20,622,000.00*	Unsecured	\$18,132,000.00
			5252M0EE3	Unsecured	Undetermined	Unsecured	\$1,623,792.94
			5252M0EF0	Unsecured	\$3,671,000.00*	Unsecured	\$3,716,596.11
			5252M0EG8	Unsecured	\$10,000,000.00*	Unsecured	\$10,268,888.89
			5252M0EH6	Unsecured	\$23,000,000.00*	Unsecured	\$23,587,777.78
			5252M0EK9	Unsecured	\$4,522,000.00*	Unsecured	\$4,522,000.00
			5252M0EL7	Unsecured	\$3,075,000.00*	Unsecured	\$3,075,000.00
			5252M0EM5	Unsecured	\$699,000.00*	Unsecured	\$699,000.00
			5252M0EN3	Unsecured	\$3,000,000.00*	Unsecured	\$3,004,375.00
			5252M0EP8	Unsecured	\$2,010,000.00*	Unsecured	\$2,010,000.00
			5252M0EQ6	Unsecured	\$155,000.00*	Unsecured	\$155,000.00
			5252M0ER4	Unsecured	\$2,075,000.00*	Unsecured	\$1,940,394.92
			5252M0ES2	Unsecured	\$2,100,000.00*	Unsecured	\$2,125,075.76
			5252M0ET0	Unsecured	\$4,100,000.00*	Unsecured	\$4,259,353.33
			5252M0EU7	Unsecured	\$5,000,000.00*	Unsecured	\$5,100,208.33
			5252M0EV5	Unsecured	\$1,727,000.00*	Unsecured	\$1,750,026.67
			5252M0EW3	Unsecured	\$5,000,000.00*	Unsecured	\$5,099,305.56
			5252M0EX1	Unsecured	\$474,000.00*	Unsecured	\$474,000.00
			5252M0EY9	Unsecured	\$1,300,000.00*	Unsecured	\$13,195,000.00
			5252M0EZ6	Unsecured	\$326,000.00*	Unsecured	\$328,750.63
			5252M0FA0	Unsecured	\$20,000,000.00*	Unsecured	\$20,471,900.00
			5252M0FB8	Unsecured	\$4,385,000.00*	Unsecured	\$4,221,232.76
			5252M0FC6	Unsecured	\$10,000,000.00*	Unsecured	\$10,127,500.00
			5252M0FE2	Unsecured	\$267,000.00*	Unsecured	\$271,008.33
			5252M0FF9	Unsecured	\$7,560,000.00*	Unsecured	\$7,560,000.00
			5252M0FG7	Unsecured	\$7,005,000.00*	Unsecured	\$6,737,629.91
			5252M0FH5	Unsecured	\$3,000,000.00*	Unsecured	\$3,021,666.67
			5252M0FJ1	Unsecured	\$4,275,000.00*	Unsecured	\$4,012,307.60
			5252M0FK8	Unsecured	\$8,000,000.00*	Unsecured	\$8,191,333.33
			5252M0FL6	Unsecured	\$393,000.00*	Unsecured	\$393,000.00
			5252M0FM4	Unsecured	\$6,850,000.00*	Unsecured	\$6,850,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

EXHIBIT 1 – PROPOSED ALLOWED AMOUNTS

NAME	CLAIM #	DEBTOR	CUSIP	MAXIMUM ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
			5252M0FN2	Unsecured	\$207,000.00*	Unsecured	\$207,000.00
			5252M0FR3	Unsecured	\$2,550,000.00*	Unsecured	\$2,165,958.78
			5252M0FS1	Unsecured	\$3,200,000.00*	Unsecured	\$2,476,977.52
			5252M0FT9	Unsecured	\$10,000,000.00*	Unsecured	\$10,148,222.22
			5252M0FU6	Unsecured	\$2,302,000.00*	Unsecured	\$2,312,071.25
			5252M0FV4	Unsecured	\$6,150,000.00*	Unsecured	\$6,235,580.13
			5252M0FW2	Unsecured	\$9,000,000.00*	Unsecured	\$9,052,000.00
			5252M0FX0	Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00
			5252M0FY8	Unsecured	\$1,500,000.00*	Unsecured	\$507,370.88
			5252M0FZ5	Unsecured	\$372,000.00*	Unsecured	\$372,000.00
			5252M0GA9	Unsecured	\$2,313,000.00*	Unsecured	\$2,259,000.00
			5252M0GB7	Unsecured	\$3,000,000.00*	Unsecured	\$1,602,792.47
			5252M0GC5	Unsecured	\$232,000.00*	Unsecured	\$232,000.00
			5252M0GD3	Unsecured	\$5,000,000.00*	Unsecured	\$5,142,638.89
			5252M0GE1	Unsecured	\$1,320,000.00*	Unsecured	\$1,146,768.84
			5252M0GF8	Unsecured	\$4,400,000.00*	Unsecured	\$4,417,221.59
			5252M0GG6	Unsecured	\$2,000,000.00*	Unsecured	\$223,266.21
			5252M0GJ0	Unsecured	\$2,320,000.00*	Unsecured	\$2,435,000.00
			5252M0GM3	Unsecured	\$4,488,000.00*	Unsecured	\$4,658,142.70
			5252M0GN1	Unsecured	\$25,000,000.00*	Unsecured	\$25,658,333.33
			5252M0GP6	Unsecured	\$3,000,000.00*	Unsecured	\$3,029,574.32
			5252M0GQ4	Unsecured	\$1,000,000.00*	Unsecured	\$1,030,500.00
			5252M0GR2	Unsecured	\$500,000.00*	Unsecured	\$432,829.93
			5252M0GS0	Unsecured	\$500,000.00*	Unsecured	\$463,250.37
			5252M0GU5	Unsecured	\$433,000.00*	Unsecured	\$433,000.00
			5252M0GV3	Unsecured	\$2,300,000.00*	Unsecured	\$2,007,664.34
			5252M0GW1	Unsecured	\$1,840,000.00*	Unsecured	\$1,840,000.00
			5252M0GX9	Unsecured	\$3,245,000.00*	Unsecured	\$3,245,000.00
			Subtotal		\$23,381,778,590.00*	Subtotal	\$4,952,962,058.43
			TOTAL		\$23,381,778,590.00	TOTAL	\$4,952,962,058.43

* - Indicates claim contains unliquidated and/or undetermined amounts